

which each commercial communication was disseminated, including but not limited to the names and terms of each such additional product or service available to consumers.

(b) Any person subject to this rule may keep the records required by paragraph (a) of this section in any legible form, and in the same manner, format, or place as they keep such records in the ordinary course of business. Failure to keep all records required under paragraph (a) of this section shall be a violation of this rule.

#### **§ 321.6 Actions by states.**

Any attorney general or other officer of a state authorized by the state to bring an action under this part may do so pursuant to Section 626(b) of the Omnibus Appropriations Act of 2009, sec. 626, Pub. L. 111-8, 123 Stat. 524 (2009) (15 U.S.C. 1638 note), as amended by the Credit Card Accountability Responsibility and Disclosure Act of 2009, sec. 511, Pub. L. 111-24, 123 Stat. 1734 (2009) (15 U.S.C. 1638 note).

#### **§ 321.7 Severability.**

The provisions of this rule are separate and severable from one another. If any provision is stayed or determined to be invalid, it is the Commission's intention that the remaining provisions shall continue in effect.

By direction of the Commission.

**Donald S. Clark,**  
Secretary.

[FR Doc. 2010-24353 Filed 9-29-10; 8:45 am]

BILLING CODE 6750-01-S

allowing the IRS to require corporations to file a schedule disclosing uncertain tax positions related to the tax return as required by the IRS.

#### **FOR FURTHER INFORMATION CONTACT:**

Kathryn Zuba, (202) 622-3400 (not toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The correction notice that is the subject of this document is under section 6012 of the Internal Revenue Code.

##### **Need for Correction**

As published, the notice of proposed rulemaking and notice of public hearing (REG-119046-10) contains an error that may prove to be misleading and is in need of clarification.

##### **Correction of Publication**

Accordingly, the publication of the notice of proposed rulemaking and notice of public hearing (REG-119046-10), which was the subject of FR Doc. 2010-22624, is corrected as follows:

On page 54802, column 3, under the caption **DATES**, lines 4 and 5, the language "public hearing scheduled for October 15, 2010, at 10 a.m., must be received" is corrected to read "public hearing scheduled for October 19, 2010, at 10 a.m., must be received"

##### **LaNita Van Dyke,**

Chief, Publications and Regulations Branch,  
Legal Processing Division, Associate Chief  
Counsel, (Procedure and Administration).

[FR Doc. 2010-24488 Filed 9-29-10; 8:45 am]

BILLING CODE 4830-01-P

Program regarding their Surface Mining Commission, who is eligible to apply for and obtain a mining license, hearing officers, license fees, and several minor editorial changes throughout the document such as changing "him" to "him or her" and "chairman" to "chair". Alabama intends to revise its program to improve operational efficiency.

This document gives the times and locations that the Alabama program and proposed amendment to that program are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

**DATES:** We will accept written comments on this amendment until 4 p.m., c.d.t., November 1, 2010. If requested, we will hold a public hearing on the amendment on October 25, 2010. We will accept requests to speak at a hearing until 4 p.m., c.d.t. on October 15, 2010.

**ADDRESSES:** You may submit comments, identified by SATS No. AL-075-FOR by any of the following methods:

- *E-mail:* [swilson@osmre.gov](mailto:swilson@osmre.gov). Include "SATS No. AL-075-FOR" in the subject line of the message.

- *Mail/Hand Delivery:* Sherry Wilson, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209.

- *Fax:* (205) 290-7280.

- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

*Instructions:* All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the "Public Comment Procedures" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

*Docket:* For access to the docket to review copies of the Alabama program, this amendment, a listing of any scheduled public hearings, and all written comments received in response to this document, you must go to the address listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSM's Birmingham Field Office or going to <http://www.regulations.gov>.

Sherry Wilson, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209, *Telephone:* (205) 290-7282, *E-mail:* [swilson@osmre.gov](mailto:swilson@osmre.gov).

## **DEPARTMENT OF THE TREASURY**

### **Internal Revenue Service**

#### **26 CFR Part 1**

[REG-119046-10]

RIN 1545-BJ54

#### **Requirements of a Statement Disclosing Uncertain Tax Positions; Correction**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to notice of proposed rulemaking and a notice of public hearing.

**SUMMARY:** This document contains a correction to a notice of proposed rulemaking and a notice of public hearing that was published in the **Federal Register** on Thursday, September 9, 2010 (75 FR 54802)

## **DEPARTMENT OF THE INTERIOR**

### **Office of Surface Mining Reclamation and Enforcement**

#### **30 CFR Part 901**

[SATS No. AL-075-FOR; Docket ID: OSM-2010-0009]

#### **Alabama Regulatory Program**

**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.

**ACTION:** Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

**SUMMARY:** We, the Office of Surface Mining Reclamation and Enforcement (OSM), are announcing receipt of a proposed amendment to the Alabama regulatory program (Alabama program) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). Alabama proposes revisions to its

In addition, you may review a copy of the amendment during regular business hours at the following location:

Alabama Surface Mining Commission,  
1811 Second Ave., P.O. Box 2390,  
Jasper, Alabama 35502-2390,  
Telephone: (205) 221-4130.

**FOR FURTHER INFORMATION CONTACT:**

Sherry Wilson, Director, Birmingham  
Field Office. Telephone: (205) 290-  
7282. E-mail: [swilson@osmre.gov](mailto:swilson@osmre.gov).

**SUPPLEMENTARY INFORMATION:**

- I. Background on the Alabama Program
- II. Description of the Proposed Amendment
- III. Public Comment Procedures
- IV. Procedural Determinations

**I. Background on the Alabama Program**

Section 503(a) of the Act permits a State to assume primacy for the regulation of surface coal mining and reclamation operations on non-Federal and non-Indian lands within its borders by demonstrating that its program includes, among other things, "a State law which provides for the regulation of surface coal mining and reclamation operations in accordance with the requirements of this Act \* \* \*; and rules and regulations consistent with regulations issued by the Secretary pursuant to this Act." See 30 U.S.C. 1253(a)(1) and (7). On the basis of these criteria, the Secretary of the Interior conditionally approved the Alabama program effective May 20, 1982. You can find background information on the Alabama program, including the Secretary's findings, the disposition of comments, and the conditions of approval of the Alabama program in the May 20, 1982, **Federal Register** (47 FR 22030). You can also find later actions concerning the Alabama program and program amendments at 30 CFR 901.10, 901.15 and 901.16.

**II. Description of the Proposed Amendment**

By letter dated May 12, 2010 (Administrative Record No. AL-661), and revised on July 14, 2010 (Administrative Record No. AL-661-006), Alabama sent us an amendment to its program under SMCRA (30 U.S.C. 1201 *et seq.*) at its own initiative. Below is a summary of the changes proposed by Alabama. The full text of the program amendment is available for you to read at the locations listed above under **ADDRESSES**.

**A. Alabama Code § 9-16-73(b)**

This change adds the requirements that members of the seven member Commission reflect the racial, gender, geographic, urban/rural and economic diversity of the state. This seven

member board appointed by the Governor with the advice and consent of the Alabama State Senate is, pursuant to the approved state program, vested with the power and authority to implement the state Title V program acting through its director and staff.

**B. Alabama Code § 9-16-73(g)**

Authorizes the Commission to meet once every month rather than once every 30 days as previously required.

**C. Alabama Code § 9-16-74(4)**

This addition allows the Commission to promulgate rules and regulations charging reasonable fees for administration of Act provisions including, but not limited to, fees for the certification, renewals, and continuing education of certified blaster applicants.

**D. Alabama Code § 9-16-77(b)**

Amends existing provisions for the hiring or contracting with Hearing Officers to preside over administrative appeals of agency actions. Continues the existing requirements that Hearing Officers be members in good standing with the Alabama State Bar and have no direct or indirect interests in a surface or underground coal mine operation. Adds a prohibition against hearing officers having been employed by or having represented a coal mine operator within the previous 24 months.

**E. Alabama Code § 9-16-78(d)**

Deletes existing provision of law that Hearing Officer facilities be located in a facility apart from Commission offices.

**F. Alabama Code § 9-16-81(b)**

Alabama's approved program requires that coal operators apply for and obtain a surface coal mining license as a qualification for engaging in surface coal mining operations within Alabama. Section 3 of Act No. 2010-153 amends the existing license statute to require that only citizens of the United States or persons legally present in the United States with appropriate documentation from the Federal government and that possess a mining license may engage in surface coal mining operations within Alabama.

**G. Alabama Code § 9-16-81(f)(1)**

Modifies existing law to remove a fixed \$1,000 fee and allow the Commission to establish by rule the initial fee for a mining license and annual license update fees. Such fees must be reasonable in amount.

**H. Alabama Code § 9-16-93(b)**

Deletes requirement of existing law that a cessation order alleging imminent

harm or danger include a citation for an expeditious hearing before an administrative hearing officer. The amendment conforms the Alabama Statute to the requirements of the corresponding Federal SMCRA provisions.

**III. Public Comment Procedures**

Under the provisions of 30 CFR 732.17(h), we are seeking your comments on whether the amendment satisfies the applicable program approval criteria of 30 CFR 732.15. If we approve the amendment, it will become part of the State program.

*Electronic or Written Comments*

If you submit written comments, they should be specific, confined to issues pertinent to the proposed regulations, and explain the reason for any recommended change(s). We appreciate any and all comments, but those most useful and likely to influence decisions on the final regulations will be those that either involve personal experience or include citations to and analyses of SMCRA, its legislative history, its implementing regulations, case law, other pertinent State or Federal laws or regulations, technical literature, or other relevant publications.

We cannot ensure that comments received after the close of the comment period (see **DATES**) or sent to an address other than those listed (see **ADDRESSES**) will be included in the docket for this rulemaking and considered.

*Public Availability of Comments*

Before including your address, phone number, e-mail address, or other personal identifying information in your comment, you should be aware that your entire comment—including your personal identifying information—may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

*Public Hearing*

If you wish to speak at the public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT** by 4 p.m., c.d.t. on October 15, 2010. If you are disabled and need reasonable accommodations to attend a public hearing, contact the person listed under **FOR FURTHER INFORMATION CONTACT**. We will arrange the location and time of the hearing with those persons requesting the hearing. If no one requests an opportunity to speak, we will not hold a hearing.

To assist the transcriber and ensure an accurate record, we request, if possible, that each person who speaks at the public hearing provide us with a written copy of his or her comments. The public hearing will continue on the specified date until everyone scheduled to speak has been given an opportunity to be heard. If you are in the audience and have not been scheduled to speak and wish to do so, you will be allowed to speak after those who have been scheduled. We will end the hearing after everyone scheduled to speak and others present in the audience who wish to speak, have been heard.

#### *Public Meeting*

If only one person requests an opportunity to speak, we may hold a public meeting rather than a public hearing. If you wish to meet with us to discuss the amendment, please request a meeting by contacting the person listed under **FOR FURTHER INFORMATION CONTACT**. All such meetings are open to the public and, if possible, we will post notices of meetings at the locations listed under **ADDRESSES**. We will make a written summary of each meeting a part of the administrative record.

#### **IV. Procedural Determinations**

##### *Executive Order 12866—Regulatory Planning and Review*

This rule is exempted from review by the Office of Management and Budget (OMB) under Executive Order 12866.

##### *Other Laws and Executive Orders Affecting Rulemaking*

When a State submits a program amendment to OSM for review, our regulations at 30 CFR 732.17(h) require us to publish a notice in the **Federal Register** indicating receipt of the proposed amendment, its text or a summary of its terms, and an opportunity for public comment. We conclude our review of the proposed amendment after the close of the public comment period and determine whether the amendment should be approved, approved in part, or not approved. At that time, we will also make the determinations and certifications required by the various laws and executive orders governing the rulemaking process and include them in the final rule.

#### **List of Subjects in 30 CFR Part 901**

Intergovernmental relations, Surface mining, Underground mining.

Dated: July 28, 2010.

**Ervin J. Barchenger**,  
Regional Director, Mid-Continent Region.  
[FR Doc. 2010-24598 Filed 9-29-10; 8:45 am]  
**BILLING CODE 4310-05-P**

## **DEPARTMENT OF THE INTERIOR**

### **Office of Surface Mining Reclamation and Enforcement**

#### **30 CFR Part 918**

[SATS No. LA-023-FOR; Docket ID: OSM-2010-0005]

#### **Louisiana Regulatory Program/ Abandoned Mine Land Reclamation Plan**

**AGENCY:** Office of Surface Mining Reclamation and Enforcement, Interior.

**ACTION:** Proposed rule; public comment period and opportunity for public hearing on proposed amendment.

**SUMMARY:** We, the Office of Surface Mining Reclamation and Enforcement (OSM), are announcing receipt of a proposed amendment to the Louisiana regulatory program (Louisiana program) and the Louisiana abandoned mine land reclamation plan (Louisiana plan) under the Surface Mining Control and Reclamation Act of 1977 (SMCRA or the Act). The proposed amendment consists of revisions, additions, and deletions of regulations pertaining to definitions; lands eligible for remining; general provisions for review of permit application information and entry of information into AVS; review of applicant, operator, and ownership and control information; review of permit history; review of compliance history; permit eligibility determination; unanticipated events or conditions at remining sites; eligibility for provisionally issued permits; written findings for permit application approval; initial review and finding requirements for improvidently issued permits; suspension or rescission requirements for improvidently issued permits; who may challenge ownership or control listings and findings; how to challenge an ownership or control listing or finding; burden of proof for ownership or control challenges; written agency decision on challenges to ownership or control listings or findings; post-permit issuance requirements for regulatory authorities and other actions based on ownership, control, and violation information; post-permit issuance information requirements for permittees; transfer, assignment, or sale of permit rights; certifying and updating existing permit

application information; providing applicant and operator information; providing permit history information; providing violation information; backfilling and grading; previously mined areas; and cessation orders; and contractor eligibility. The amendment is intended to revise the Louisiana program to be no less effective than the corresponding Federal regulations and the Louisiana plan to be consistent with the Federal regulations.

This document gives the times and locations that the Louisiana program, Louisiana plan, and this proposed amendment are available for your inspection, the comment period during which you may submit written comments on the amendment, and the procedures that we will follow for the public hearing, if one is requested.

**DATES:** We will accept written comments on this amendment until 4 p.m., c.d.t., November 1, 2010. If requested, we will hold a public hearing on the amendment on October 25, 2010. We will accept requests to speak at a hearing until 4 p.m., c.d.t. on October 15, 2010.

**ADDRESSES:** You may submit comments, identified by SATS No. LA-023-FOR, by any of the following methods:

- *E-mail:* [swilson@osmre.gov](mailto:swilson@osmre.gov). Include "SATS No. LA-023-FOR" in the subject line of the message.
- *Mail/Hand Delivery:* Sherry Wilson, Director, Birmingham Field Office, Office of Surface Mining Reclamation and Enforcement, 135 Gemini Circle, Suite 215, Homewood, Alabama 35209.
- *Fax:* (205) 290-7280.
- *Federal eRulemaking Portal:* <http://www.regulations.gov>. Follow the instructions for submitting comments.

*Instructions:* All submissions received must include the agency name and docket number for this rulemaking. For detailed instructions on submitting comments and additional information on the rulemaking process, see the "Public Comment Procedures" heading of the **SUPPLEMENTARY INFORMATION** section of this document.

*Docket:* For access to the docket to review copies of the Louisiana program, Louisiana plan, this amendment, a listing of any scheduled public hearings, and all written comments received in response to this document, you must go to the address listed below during normal business hours, Monday through Friday, excluding holidays. You may receive one free copy of the amendment by contacting OSM's Birmingham Field Office or going to <http://www.regulations.gov>.

Sherry Wilson, Director, Birmingham Field Office, Office of Surface Mining